

CITY OF SAN DIEGO
FISCAL YEAR
2008 PROPOSED
BUDGET

Financial Summary - Schedules



Financial Summary – Schedules

The following schedules summarize key information in the City's budget, specifically revenues, expenditures, and positions for all departments and funds, and reflects the funding sources and spending areas of the Capital Improvements Program. In addition, these schedules provide the City's Total Combined Budget, summarizing all of this information.



Note: At the time of publication, audited financial statements for Fiscal Year 2006 and Fiscal Year 2007 were not available. Therefore, the Fiscal Year 2006 column in the budget schedules reflect the Annual Fiscal Year 2006 Budget amounts.

Schedule I

Summary of City Funds

This schedule summarizes all City funds by fund type for three fiscal years, first by operating funds and then capital funds, specifically as follows:

- General Fund
- Debt Service and Tax Funds
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds
- Capital Improvements Program Funds

General Fund revenues and expenditures are listed by department. Total General Fund revenues must match General Fund expenditures. Internal Service Funds and Interfund Transactions are subtracted from the Gross Total Operating Expenditures to arrive at the Net Total Combined Budget.

Financial Summary – Schedules

Schedule II

Summary of Positions by Department

This schedule summarizes all positions, by department, by fund type as follows:

- General Fund
- Special Revenue Fund
- Enterprise Funds
- Internal Service Funds
- Other Funds

Schedule III

Analysis of Revenue and Debt Obligations by Fund

This schedule summarizes the City's revenue sources by fund type and by revenue source for three fiscal years by operating funds as follows:

- General Fund
- Debt Service and Tax Funds
- Special Revenue Funds
- Enterprise Funds

This schedule also shows the Total Combined and Net Total Combined Budgets.

Schedule IV

Summary of Revenues by Category by Fund

This schedule provides an overview of the entire City budget and displays all budgeted revenues by revenue category. The information in this schedule summarizes the revenue detail for each department found in Schedules II-V.

Financial Summary – Schedules

Schedule V

Summary of Revenues, Expenditures, and Fund Balances

This schedule displays fund balances, reserves, and total revenues, reflecting total available resources by fund, grouped by fund type. In addition, this schedule shows operating and capital expenses and total budgeted expenditures, as well as the projected

expenditures of prior year funds, and resulting reserves and fund balances projected for fiscal year-end. This schedule includes the budgeted expenditures of the Capital Improvements Program, total revenues and expenditures, and the gross total combined budget. In addition, reserves and fund balances are summarized for the entire City budget.



Schedule VI

Summary of Expenditures by Category by Fund

This schedule provides an overview of the entire City budget and displays all budgeted funds by fund type, showing the allocation of each fund's budgeted expenditures by major expenditure category, specifically Salaries and Wages, Fringe Benefits, Supplies and Services, Data Processing, Energy and Utilities, and Equipment Outlay.

Schedule VII

Maintenance Assessment Districts

This schedule provides a summary of the expenditures for the Maintenance Assessment Districts.

Financial Summary – Schedules

NOTE: AT THE TIME OF PUBLICATION, AUDITED FINANCIAL STATEMENTS FOR FISCAL YEAR 2006 AND 2007 WERE NOT AVAILABLE. THEREFORE, THE FISCAL YEAR 2006 AND 2007 COLUMNS IN THE BUDGET SCHEDULES REFLECT THE ANNUAL FISCAL YEAR 2006 AND FISCAL YEAR 2007 BUDGETED AMOUNT.

Financial Summary – Schedules

SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
GENERAL FUND REVENUE			
Property Tax ⁽¹⁾	\$ 290,444,405	\$ 344,196,284	\$ 385,688,853
Sales Tax ⁽²⁾	144,142,130	234,876,334	239,485,958
Safety Sales Tax	6,087,926	8,193,840	8,401,528
Transient Occupancy Tax	67,337,368	72,862,596	83,382,148
Property Transfer Tax	14,906,437	14,872,876	7,570,860
Interest Earnings	1,200,223	1,000,000	1,058,791
Franchises	63,489,876	64,783,012	69,431,697
Motor Vehicle License Fees	9,516,832	9,255,341	7,938,333
Refuse Collector Business Tax	865,000	1,700,000	2,000,000
Transfers from Other Funds	89,656,714	31,855,112	63,410,721
Business and Grant Administration ^{(3), (6)}	\$ -	\$ 41,516	\$ -
Business and Support Services	-	-	25,000
City Attorney	8,014,550	8,014,550	6,163,262
City Auditor and Comptroller	2,333,769	3,022,039	2,750,837
City Clerk	32,100	42,625	54,625
City Manager ⁽³⁾	80,000	-	-
City Planning and Community Investment ⁽⁶⁾	3,104,298	3,035,606	3,719,778
City Treasurer ⁽⁶⁾	17,549,500	17,915,000	30,584,549
Citywide Program Expenditures	893,812	-	-
Community and Legislative Services ⁽³⁾	-	1,030,488	258,900
Community and Economic Development ⁽⁶⁾	1,466,593	3,376,741	-
Customer Services ⁽³⁾	-	212,037	777,230
Debt Management ⁽⁶⁾	-	-	1,526,389
Development Services ⁽⁶⁾	-	-	1,321,088
Engineering and Capital Projects	24,823,563	27,570,973	28,574,544
Environmental Services	80,000	354,079	513,582
Equal Opportunity Contracting ⁽⁶⁾	2,215,711	1,693,235	-
Financial Management ⁽⁴⁾	1,096,757	998,524	116,658
General Services ^{(5), (6)}	29,051,077	67,506,615	42,532,708
Governmental Relations ⁽³⁾	106,907	-	-
Labor Relations ⁽⁶⁾	100,000	3,530,090	-
Library	1,625,000	1,834,801	1,694,422
Mayor	184,255	-	-
Neighborhood Code Compliance ⁽⁶⁾	932,050	1,621,088	-
Office of the Chief Financial Officer ⁽⁶⁾	-	-	350,000
Office of Chief Operating Officer ⁽³⁾	-	80,000	-
Office of Ethics and Integrity ⁽³⁾	-	484,101	859,466
Office of Homeland Security	332,391	886,666	983,992
Park and Recreation	20,796,820	18,762,167	20,953,228
Personnel ⁽⁶⁾	34,994	641,776	-
Police ⁽⁶⁾	21,802,718	24,645,141	41,642,463
Public Safety (Emergency Medical Services) ⁽³⁾	-	131,109	221,742
Purchasing ^{(4), (6)}	-	854,865	-
Purchasing and Contracting ⁽³⁾	-	781,074	1,376,981
Real Estate Assets	31,057,000	32,469,606	39,194,996
San Diego Fire-Rescue	8,273,829	14,742,682	9,114,413
Special Events	856,525	856,525	287,000
Stormwater Pollution Prevention ⁽⁶⁾	428,782	471,984	-
TOTAL GENERAL FUND REVENUE	\$ 864,919,912	\$ 1,021,203,098	\$ 1,103,966,742

⁽¹⁾ The Fiscal Year 2007 Property Tax budget includes a \$16.9 million repayment of the ERAF III shift.

⁽²⁾ Beginning in Fiscal Year 2007, General Fund Sales Tax budget was restructured to include all Sales Tax revenue received by the City.

⁽³⁾ Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.

⁽⁴⁾ Beginning in Fiscal Year 2007, Purchasing was removed from Financial Management's budget due to change in governance, transparency, or business process reengineering.

⁽⁵⁾ Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.

⁽⁶⁾ Reflects the citywide restructuring of departments in Fiscal Year 2008.

Financial Summary – Schedules

SCHEDULE I SUMMARY OF CITY FUNDS

GENERAL FUND EXPENDITURES	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
Business and Grant Administration ^{(1),(4)}	\$ -	\$ 946,237	\$ -
Business and Support Services ⁽¹⁾	-	1,068,414	2,412,615
Citizens Assistance ⁽¹⁾	353,134	-	-
City Attorney	34,182,145	36,205,158	36,301,552
City Auditor and Comptroller	10,273,502	13,259,804	11,595,971
City Clerk	3,762,362	4,124,544	4,424,295
City Council District 1	850,000	990,000	990,000
City Council District 2	850,000	990,000	990,000
City Council District 3	850,000	990,000	990,000
City Council District 4	850,000	990,000	990,000
City Council District 5	850,000	990,000	990,000
City Council District 6	850,000	990,000	990,000
City Council District 7	850,000	990,000	990,000
City Council District 8	850,000	990,000	990,000
City Manager ⁽¹⁾	470,297	-	-
City Planning and Community Investment ⁽⁴⁾	6,846,564	6,846,724	16,371,401
City Treasurer ⁽⁴⁾	11,438,993	11,864,766	14,483,833
Citywide Program Expenditures	48,344,440	46,383,612	47,652,851
Community and Economic Development ⁽⁴⁾	3,792,711	10,948,786	-
Community and Legislative Services ⁽¹⁾	-	3,804,389	4,328,338
Council Administration ⁽¹⁾	946,328	2,828,833	1,553,810
Customer Services ⁽¹⁾	-	2,060,780	2,535,986
Debt Management ⁽⁴⁾	-	-	2,747,855
Development Services ⁽⁴⁾	-	-	6,581,525
Engineering and Capital Projects	31,771,442	35,241,744	35,620,056
Environmental Services	36,368,960	38,222,681	41,067,928
Equal Opportunity Contracting ⁽⁴⁾	2,453,858	2,429,846	-
Ethics Commission	670,426	1,008,385	1,027,360
Family Justice Center	556,964	670,728	539,814
Financial Management ⁽²⁾	4,369,276	4,253,930	4,133,506
General Services ^{(3),(4)}	22,885,576	76,266,775	109,702,837
Governmental Relations ⁽¹⁾	749,479	-	-
Labor Relations ⁽¹⁾	1,331,687	4,519,030	817,852
Land Use and Economic Development ⁽⁴⁾	-	-	700,587
Library	36,647,886	38,743,686	37,612,833
Mayor ⁽¹⁾	2,507,141	228,658	673,813
Neighborhood Code Compliance ⁽⁴⁾	5,319,473	6,708,037	-
Office of the Chief Financial Officer	-	-	1,069,007
Office of the CIO ⁽¹⁾	-	12,594,392	28,378,263
Office of Chief Operating Officer ^{(1),(4)}	-	2,982,629	-
Office of Ethics and Integrity ⁽¹⁾	-	1,194,683	2,400,244
Office of Homeland Security	589,284	1,562,766	1,788,611
Office of the IBA ⁽⁴⁾	-	-	1,330,920
Park and Recreation	80,498,356	84,140,359	86,250,980
Personnel	5,908,910	6,991,385	6,679,696
Police ⁽⁴⁾	336,477,474	360,134,725	389,968,184
Public and Media Affairs ⁽¹⁾	215,265	-	-
Public Safety (Emergency Medical Services) ⁽¹⁾	-	2,227,970	3,059,220
Public Works ⁽¹⁾	-	190,520	858,913
Purchasing ^{(2),(4)}	-	1,981,509	-
Purchasing and Contracting ^{(1),(4)}	-	1,645,662	5,635,076
Real Estate Assets	3,988,523	4,786,795	4,391,402
San Diego Fire-Rescue	160,337,603	169,509,660	180,848,264
Special Events	1,313,468	1,142,888	501,344
Stormwater Pollution Prevention ⁽⁴⁾	2,748,385	13,561,608	-
TOTAL GENERAL FUND EXPENDITURES	\$ 864,919,912	\$ 1,021,203,098	\$ 1,103,966,742

⁽¹⁾ Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.

⁽²⁾ Beginning in Fiscal Year 2007, Purchasing was removed from Financial Management's budget due to change in governance, transparency, or business process reengineering.

⁽³⁾ Beginning in Fiscal Year 2007, Street Division became part of the General fund due to change in governance, transparency, or business process reengineering.

⁽⁴⁾ Reflects the citywide restructuring of departments in Fiscal Year 2008.

Financial Summary – Schedules

SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
DEBT SERVICE AND TAX FUNDS			
Bond Interest and Redemption	\$ 2,329,135	\$ 2,329,935	\$ 2,328,947
Tax Anticipation Notes	2,130,000	2,130,000	6,656,442
Zoological Exhibits	6,642,067	7,676,765	8,423,463
TOTAL DEBT SERVICE AND TAX FUND EXPENDITURES	\$ 11,101,202	\$ 12,136,700	\$ 17,408,852
SPECIAL REVENUE FUNDS OPERATING EXPENDITURES			
AB 2928 - Transportation Relief	\$ -	\$ 5,000,000	\$ -
Centre City Maintenance Program ⁽¹⁾	1,022,777	-	-
City Redevelopment Administration ⁽²⁾	2,496,358	3,192,002	3,691,118
Community Development Block Grant	1,436,020	1,472,076	202,856
Convention Center Complex	14,089,576	14,148,903	14,295,070
Energy Conservation Program	1,192,740	2,010,985	2,246,240
Environmental Growth - 1/3	4,040,379	3,953,319	5,068,068
Environmental Growth - 2/3	7,317,191	7,815,000	9,333,907
Facilities Financing	2,377,012	2,574,898	2,670,569
Fire/Emergency Medical Services Transport Program	8,166,918	8,400,188	6,856,676
Fire and Lifeguard Facilities Fund	1,748,371	1,703,135	1,667,420
Gas Tax	23,877,748	24,117,687	24,358,245
Library Grant Funds	670,119	681,048	733,117
Los Peñasquitos Canyon Preserve	207,981	213,866	227,146
Municipal Parking Garages ⁽¹⁾	-	2,817,033	2,826,041
New Convention Facility	4,039,198	4,339,198	4,339,198
Office of the CIO	8,274,041	9,903,308	13,988,351
PETCO Park	19,344,317	21,195,335	17,454,690
Police Decentralization	8,935,823	9,110,663	9,096,768
Public Art	52,882	30,000	30,000
QUALCOMM Stadium	14,127,604	15,243,008	16,244,595
Seized and Forfeited Assets	1,223,348	3,088,282	1,521,105
Solid Waste Local Enforcement Agency	824,131	900,574	930,293
Special Districts Administration ⁽³⁾	897,425	874,126	-
Special Promotional Programs	104,066,841	71,092,554	83,514,950
Storm Drain	6,046,746	6,046,746	6,046,746
Street Division Operating ⁽⁴⁾	48,896,116	-	-
TransNet	15,967,771	15,967,771	16,255,048
Trolley Extension Reserve	4,106,264	4,113,932	4,110,150
Undergrounding Utility Program	1,358,461	1,536,964	1,543,403
Unlicensed Driver Vehicle Impound	1,353,179	1,387,904	1,327,904
TOTAL SPECIAL REVENUE FUND OPERATING EXPENDITURES	\$ 308,157,337	\$ 242,930,505	\$ 250,579,674

⁽¹⁾ Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.

⁽²⁾ Beginning in Fiscal Year 2006, the City Redevelopment Administration was added to the Special Revenue Funds.

⁽³⁾ Reflects the citywide restructuring of departments in Fiscal Year 2008.

⁽⁴⁾ Beginning in Fiscal Year 2007, Street Division became part of the General fund due to change in governance, transparency, or business process reengineering.

Financial Summary – Schedules

SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
ENTERPRISE FUNDS OPERATING EXPENDITURES			
Airports	\$ 2,724,514	\$ 3,140,032	\$ 3,856,608
Development Services	62,386,873	61,329,364	52,995,922
Golf Course	11,075,636	11,690,024	12,913,763
Recycling	23,907,460	24,452,777	24,062,404
Refuse Disposal	34,605,602	36,466,880	33,919,096
Sewer	386,812,863	374,430,740	375,645,985
Water	311,103,533	328,302,823	360,633,415
TOTAL ENTERPRISE FUND OPERATING EXPENDITURES	\$ 832,616,481	\$ 839,812,640	\$ 864,027,193
INTERNAL SERVICE FUNDS OPERATING EXPENDITURES			
Central Stores	\$ 19,267,575	\$ 18,697,055	\$ 23,822,313
Diversity ⁽¹⁾	524,244	-	-
Balboa Park/Mission Bay Improvements Fund	7,395,545	6,948,990	6,949,448
Engineering and Capital Projects - Water/Wastewater	29,887,611	25,429,887	25,502,363
Enterprise Resource Planning (ERP) ⁽²⁾	-	-	4,342,500
Equipment Division	40,809,871	41,264,881	81,235,852
Publishing Services	4,749,298	4,355,101	4,196,455
Risk Management ⁽¹⁾	8,710,275	9,968,285	9,037,741
Special Training ⁽¹⁾	1,092,938	-	-
TOTAL INTERNAL SERVICE FUND OPERATING EXPENDITURES	\$ 112,437,357	\$ 106,664,199	\$ 155,086,672
OTHER SERVICE FUNDS OPERATING EXPENDITURES			
City Employees' Retirement System	\$ 33,216,709	\$ 39,470,593	\$ 39,726,046
Open Space Park Facilities	715,000	438,300	437,025
TOTAL OTHER SERVICE FUNDS OPERATING EXPENDITURES	\$ 33,931,709	\$ 39,908,893	\$ 40,163,071
GROSS TOTAL OPERATING EXPENDITURES	\$ 2,163,163,998	\$ 2,262,656,035	\$ 2,431,232,204
Less: Internal Service Funds	\$ (112,437,357)	\$ (106,664,199)	\$ (155,086,672)
Less: Other Service Funds	(33,931,709)	(39,908,893)	(40,163,071)
NET TOTAL OPERATING EXPENDITURES	\$ 2,016,794,932	\$ 2,116,082,943	\$ 2,235,982,461

⁽¹⁾ Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.

⁽²⁾ Reflects the implementation of the Enterprise Resource Planning (ERP) Core System project which will replace the major software systems currently in use by the City.

Financial Summary – Schedules

SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
CAPITAL IMPROVEMENTS PROGRAM FUNDS			
Airports Fund	\$ 400,000	\$ 1,000,000	\$ 1,800,000
Capital Outlay - Sales Tax and Other	834,046	125,000	15,425,000
City General Fund	2,103,103	446,955	1,928,847
Community Development Block Grant Funds	1,771,326	1,491,326	3,997,624
Congestion Mitigation and Air Quality (CMAQ) Developer ⁽¹⁾	400,000 18,025,875	3,400,000 11,743,000	- 2,599,000
Development Impact Fees	1,089,000	446,500	-
Environmental Growth Funds	390,000	2,700,000	-
Environmental Services	5,067,000	6,457,000	4,457,000
General Services/Equipment	-	-	839,000
Facilities Benefit Assessment	51,706,376	53,303,683	67,623,913
Federal Grants	350,000	-	941,610
Golf Course Enterprise Fund	3,700,000	-	2,600,000
Highway Bridge Replacement/Repair Fund	12,531,271	23,788,434	400,000
Lease Revenue Bonds	104,211,079	29,303,092	8,229,000
Other Funding	11,853,775	5,876,535	4,388,469
Park Development Fees	894,549	-	-
Park Service District Fees	99,564	-	-
Private Contributions	3,779,064	-	-
QUALCOMM Stadium	750,000	750,000	750,000
Redevelopment	10,000,000	-	-
San Diego Association of Governments (SANDAG)	103,000	-	-
Sewer Revenue - Expansion	6,221,155	4,680,254	19,729,907
Sewer Revenue - Replacement	30,424,711	34,840,630	80,949,049
Sludge Mitigation Fund	74,655	-	-
State Grants	18,038,105	480,000	255,535
Transient Occupancy Tax	58,000	-	-
TransNet	15,397,130	19,694,768	20,287,952
TransNet Commercial Paper	28,388,825	6,665,000	13,238,147
TransNet Other	-	973,554	-
Undergrounding Utility District	51,258,323	55,000,000	58,605,247
Water Revenue - Expansion	3,933,193	10,175,797	32,798,639
Water Revenue - Replacement	5,795,683	20,329,965	112,776,613
TOTAL CAPITAL IMPROVEMENTS PROGRAM ⁽²⁾	\$ 389,648,808	\$ 293,671,493	\$ 454,620,552
TOTAL COMBINED BUDGET EXPENDITURES	\$ 2,406,443,740	\$ 2,409,754,436	\$ 2,690,603,013
Less: Interfund Transactions	\$ (205,544,013)	\$ (147,188,995)	(\$218,310,977)
NET TOTAL COMBINED BUDGET	\$ 2,200,899,727	\$ 2,262,565,441	\$ 2,472,292,036

⁽¹⁾ Figure reflects net impact of developer contributions and developer reimbursement.

⁽²⁾ Total Fiscal Year 2008 Capital Improvements Program expenditures include Mission Bay Improvement Fund & Regional Park Improvement Fund.

Financial Summary – Schedules

SCHEDULE II SUMMARY OF POSITIONS BY DEPARTMENT

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
GENERAL FUND			
Business and Grant Administration ^{(1),(10)}	-	9.25	-
Business and Support Services ⁽¹⁾	-	8.00	19.25
Citizens Assistance ⁽¹⁾	4.00	-	-
City Attorney	326.11	335.22	335.22
City Auditor and Comptroller	98.82	107.00	99.00
City Clerk	45.00	45.00	45.00
City Council District 1	9.00	10.00	10.00
City Council District 2	11.00	11.00	11.00
City Council District 3	10.00	10.00	10.00
City Council District 4	10.00	10.00	10.00
City Council District 5	9.00	9.00	9.00
City Council District 6	10.00	10.00	10.00
City Council District 7	10.00	10.00	10.00
City Council District 8	10.00	10.00	10.00
City Manager ⁽¹⁾	2.00	-	-
City Planning and Community Investment ⁽⁹⁾	55.68	60.25	93.45
City Treasurer ⁽¹²⁾	100.37	102.95	124.00
Citywide Program Expenditures ⁽¹⁾	11.00	-	-
Community and Economic Development ⁽⁹⁾	26.12	48.40	-
Community and Legislative Services ⁽¹⁾	-	23.00	29.00
Council Administration	7.00	19.00	12.00
Customer Services ⁽¹⁾	-	19.00	20.00
Debt Management ⁽¹³⁾	-	-	22.00
Development Services ⁽⁶⁾	-	-	65.00
Engineering and Capital Projects	255.18	293.22	285.47
Environmental Services	132.57	134.75	156.21
Equal Opportunity Contracting ⁽⁸⁾	22.50	25.00	-
Ethics Commission	4.75	8.00	8.00
Family Justice Center	5.00	5.00	5.00
Financial Management ⁽²⁾	43.59	34.00	30.00
General Services ^{(3),(12)}	221.53	557.74	463.58
Governmental Relations ⁽¹⁾	3.00	-	-
Labor Relations ^{(1),(11)}	9.19	37.50	6.00
Land Use and Economic Development ⁽⁵⁾	-	-	4.00
Library	397.42	417.36	361.33
Mayor ⁽¹⁾	25.00	2.00	4.00
Neighborhood Code Compliance ⁽⁶⁾	57.12	73.00	-
Office of the Chief Financial Officer	-	-	4.00
Office of the Chief Operating Officer ^{(1),(5)}	-	17.50	-
Office of Ethics and Integrity ⁽¹⁾	-	7.00	14.00
Office of Homeland Security	1.60	11.40	11.35
Office of the IBA ⁽⁷⁾	-	-	9.00
Park and Recreation	828.25	851.10	636.47
Personnel	55.88	65.38	60.20
Police ⁽¹⁴⁾	2,712.00	2,818.00	2,801.50
Public and Media Affairs ⁽¹⁾	1.00	-	-
Public Safety (Emergency Medical Services) ⁽¹⁾	-	2.00	7.00
Public Works ⁽¹⁾	-	1.00	4.50
Purchasing ^{(2),(8)}	-	22.00	-
Purchasing and Contracting ^{(1),(8)}	-	16.00	52.00
Real Estate Assets	38.08	39.00	37.50
San Diego Fire-Rescue	1,171.23	1,191.26	1,144.96
Special Projects	7.02	6.00	3.00
Stormwater Pollution Prevention ⁽⁴⁾	18.35	25.34	-
TOTAL GENERAL FUND	6,765.36	7,517.62	7,052.99

⁽¹⁾ Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.

⁽²⁾ Beginning in Fiscal Year 2007, Purchasing was removed from Financial Management's budget due to change in governance, transparency, or business process reengineering.

⁽³⁾ Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.

⁽⁴⁾ Beginning in Fiscal Year 2008, Stormwater Pollution Prevention Program was transferred to General Services Department.

⁽⁵⁾ Reflects the restructuring of Office of Chief Operating Officer in Fiscal Year 2008.

⁽⁶⁾ Beginning in Fiscal Year 2008, Neighborhood Code Compliance Department was transferred to Development Services Department.

⁽⁷⁾ Beginning in Fiscal Year 2008, the Office of the IBA is added as a new department.

⁽⁸⁾ Beginning in Fiscal Year 2008, the Equal Opportunity Contracting and Purchasing Departments positions are reflected in Purchasing and Contracting Department.

⁽⁹⁾ Reflects the restructuring of Community and Economic Development Department in Fiscal Year 2008.

⁽¹⁰⁾ Beginning in Fiscal Year 2008, Business and Grant Administration Department was combined with Business and Support Services Department.

⁽¹¹⁾ Beginning in Fiscal Year 2008, Human Resources Department was restructured and renamed Labor Relations.

⁽¹²⁾ Beginning in Fiscal Year 2008, a portion of Parking Management was restructured and Debt Management became a new department.

⁽¹³⁾ Beginning in Fiscal Year 2008, Debt Management was transferred out of City Treasury and Special Districts was transferred in from Special Revenue Funds.

⁽¹⁴⁾ Reflects Fiscal Year 2008 restructure of the Parking Management and the implementation of the fleet BPR.

Financial Summary – Schedules

SCHEDULE II SUMMARY OF POSITIONS BY DEPARTMENT

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
SPECIAL REVENUE FUNDS			
Centre City Maintenance Coordination ⁽¹⁾	5.39	-	-
City Redevelopment Administration ⁽²⁾	22.70	27.80	28.00
Community Development Block Grant	13.50	13.50	-
Energy Conservation Program	6.85	10.00	10.00
Facilities Financing	15.06	17.00	16.00
Fire/Emergency Medical Service Transport Program	87.90	87.90	52.10
Office of the CIO	66.88	77.38	77.38
Library Grant Funds	8.60	8.60	8.60
Los Peñasquitos Canyon Preserve	2.00	2.00	2.00
Municipal Parking Garage	-	3.50	3.00
PETCO Park	1.00	1.00	0.50
QUALCOMM Stadium	20.97	21.75	21.75
Solid Waste Local Enforcement Agency	5.00	6.00	6.00
Special Districts Administration ⁽³⁾	7.09	6.05	-
Special Promotional Programs	6.77	7.00	7.00
Street Division Operating ⁽⁴⁾	306.57	-	-
Undergrounding Utilities District	9.15	12.30	10.80
TOTAL SPECIAL REVENUE FUNDS	585.43	301.78	243.13
ENTERPRISE FUNDS			
Airports	18.50	19.50	19.50
Development Services ⁽¹⁾	507.39	576.00	469.00
Golf Course	92.00	96.00	90.50
Recycling	150.11	146.20	53.70
Refuse Disposal	190.25	206.13	83.42
Sewer	1,055.18	1,051.74	1,073.99
Water	889.39	914.06	850.90
TOTAL ENTERPRISE FUNDS	2,902.82	3,009.63	2,641.01
INTERNAL SERVICE FUNDS			
Central Stores	29.42	22.00	22.00
Diversity ⁽¹⁾	4.00	-	-
Engineering and Capital Projects - Water/Wastewater	203.78	205.48	165.23
Equipment Division	171.03	179.50	249.00
Publishing Services	35.01	35.00	25.00
Risk Management ⁽¹⁾	78.17	58.25	84.25
Special Training ⁽¹⁾	9.00	-	-
TOTAL INTERNAL SERVICE FUNDS	530.41	500.23	545.48
OTHER FUNDS			
City Employees' Retirement System	50.00	62.00	62.00
TOTAL OTHER FUNDS	50.00	62.00	62.00
TOTAL BUDGETED POSITIONS ⁽⁵⁾	10,834.02	11,391.26	10,544.61

⁽¹⁾ Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.

⁽²⁾ Beginning in Fiscal Year 2006, the City Redevelopment Administration was added to the Special Revenue Funds.

⁽³⁾ In Fiscal Year 2008, the Special Districts Administration Fund was moved to the Debt Management Department.

⁽⁴⁾ Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.

⁽⁵⁾ Total number of budgeted positions exclude positions from Maintenance Assessment Districts (MADs). The MADs include 22.84 positions in Fiscal Year 2008. Refer to Sch budget information in MADs.

Financial Summary – Schedules

CITY EMPLOYEES PER 1,000 POPULATION

FISCAL YEAR	NUMBER OF BUDGETED EMPLOYEES ⁽¹⁾		CITY POPULATION	EMPLOYEES PER 1,000 POPULATION ⁽¹⁾	
	General Fund	Total City		General Fund	Total City
1970	4,570	5,407	697,027 ⁽²⁾	6.56	7.76
1980	5,246	6,187	875,538 ⁽²⁾	5.99	7.07
1990	6,565	8,852	1,110,623 ⁽²⁾	5.91	7.97
2000	6,650	10,083	1,223,400 ⁽²⁾	5.44	8.24
2001	6,836 ⁽⁴⁾	10,576	1,238,500 ⁽³⁾	5.51	8.53
2002	7,100	11,000	1,251,700 ⁽³⁾	5.67	8.79
2003	7,172	11,236	1,281,400 ⁽³⁾	5.62	8.82
2004	7,043	11,269	1,294,000 ⁽³⁾	5.45	8.72
2005	6,955	11,096	1,300,343 ⁽⁵⁾	5.35	8.53
2006	6,748	10,816	1,311,162 ⁽⁵⁾	5.15	8.25
2007	7,518	11,416	1,324,500 ⁽⁵⁾	5.68	8.62
2008	7,053	10,568	1,337,000 ⁽⁵⁾	5.28	7.91

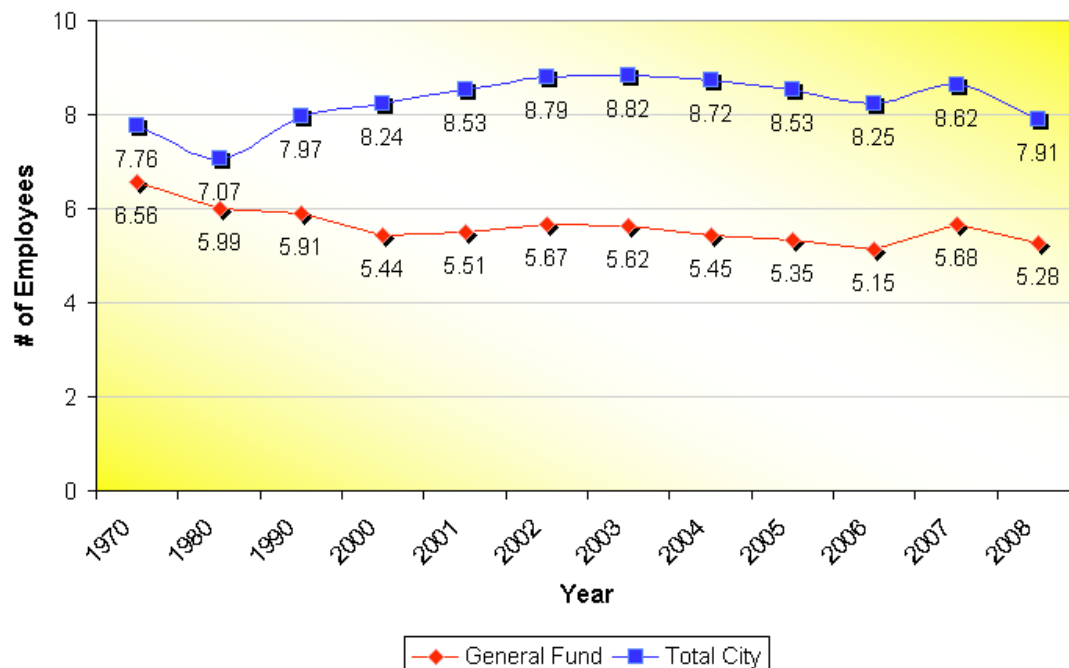
⁽¹⁾ Fiscal Years 1980 and 1990 include both regular and grant-funded employees. See Schedule II for a breakdown by funding category.

⁽²⁾ Census counts for April 1 of that year, as reported by the U.S. Department of Commerce, Federal Bureau of the Census.

⁽³⁾ The estimates reflect the most current figures available from the State Department of Finance, Demographic Research Unit, and are subject to revision.

⁽⁴⁾ Number revised due to internal restructuring.

⁽⁵⁾ The City population figure reflects the projection as of January 1, 2008 prepared by the City of San Diego, Planning Department, Urban Analysis section and is subject to revision.



Financial Summary – Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
GENERAL FUND			
CARRYOVER FROM PRIOR YEAR ⁽¹⁾	\$ 9,930,966	\$ -	\$ -
PROPERTY TAX REVENUE ⁽²⁾	\$ 290,444,405	\$ 344,196,284	\$ 385,688,853
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax ⁽³⁾	\$ 144,142,130	\$ 234,876,334	\$ 239,485,958
Safety Sales Tax ⁽³⁾	6,087,926	8,193,840	8,401,528
Property Transfer Tax	14,906,437	14,872,876	7,570,860
Transient Occupancy Tax	67,337,368	72,862,596	83,382,148
Subtotal Other Local Taxes	\$ 232,473,861	\$ 330,805,646	\$ 338,840,494
LICENSES AND PERMITS			
General Business Taxes ⁽⁴⁾	\$ 13,734,000	\$ 14,042,000	\$ 19,958,041
Other Regulatory Licenses	876,122	876,122	876,122
Bicycle Licenses	16,250	16,250	16,150
Street and Curb Permits	125,500	125,500	145,500
Other Licenses and Permits	7,033,444	8,775,292	6,472,672
Parking Meter Revenue	6,868,315	6,868,315	6,883,999
Subtotal Licenses and Permits	\$ 28,653,631	\$ 30,703,479	\$ 34,352,484
FINES, FORFEITURES, AND PENALTIES			
California Vehicle Code Violations	\$ 7,344,809	\$ 7,493,928	\$ 7,493,928
Other California and Municipal Violations	596,642	596,400	594,000
City Parking Violations	17,171,472	19,453,901	19,417,599
Litigation Awards and Cost Recovery	7,247,000	7,382,000	7,590,000
Subtotal Fines, Forfeitures, and Penalties	\$ 32,359,923	\$ 34,926,229	\$ 35,095,527
REVENUE FROM MONEY AND PROPERTY			
Interest Earnings	\$ 1,200,223	\$ 1,000,000	\$ 1,058,791
Franchises	63,489,876	64,783,012	69,585,776
Balboa Park Rents and Concessions	578,100	568,800	606,200
Mission Bay Park Rents and Concessions	22,950,355	24,463,379	30,065,000
Other Parks and Recreation Facilities Rents and Concessions	2,091,485	302,810	1,804,268
Centre City Rents	2,035,631	450,151	626,047
Other Rents and Concessions	6,508,457	6,877,375	7,656,389
Subtotal Revenue from Money and Property	\$ 98,854,127	\$ 98,445,527	\$ 111,402,471
REVENUE FROM OTHER AGENCIES			
Motor Vehicle License Fees	\$ 9,516,832	\$ 9,255,341	\$ 7,938,333
Other State Grants and Allocations	7,296,533	7,296,533	7,619,759
Federal Grants	508,587	3,154,174	1,881,807
Revenue from Other Sources ⁽¹⁾	1,227,170	10,318,883	674,798
Unified Port District Reimbursement	833,765	833,765	753,760
Subtotal Revenue from Other Agencies	\$ 19,382,887	\$ 30,858,696	\$ 18,868,457

⁽¹⁾ Beginning in Fiscal Year 2007, no carryover was budgeted due to the securitization of the Tobacco Settlement Revenues (TSRs). The TSRs have been backfilled with Employee Offset Savings and budgeted in Revenue from Other Sources category in Fiscal Year 2007.

⁽²⁾ The Fiscal Year 2007 Property Tax budget includes a \$16.9 million repayment of the ERAF III shift.

⁽³⁾ Beginning in Fiscal Year 2007, General Fund Sales Tax and Safety Sales Tax budgets were restructured to include all Sales Tax and Safety Sales Tax revenue received by the City.

⁽⁴⁾ Beginning in Fiscal Year 2008, the General Business Taxes category includes approximately \$6 million from the California Franchise Tax Board for a new program established by the City which will enhance the Business License Tax compliance.

Financial Summary – Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
CHARGES FOR CURRENT SERVICES			
Library Revenue	\$ 1,345,000	\$ 1,644,779	\$ 1,537,779
Golf Course Revenue	255,902	253,270	255,587
Swimming Pool Revenue	1,864,758	1,633,621	1,245,521
Miscellaneous Recreation Revenue	3,087,904	2,772,547	3,445,506
Cemetery Revenue	904,600	910,745	810,566
Repair and Damage Recoveries	30,000	255,000	235,000
Election Fees	8,100	18,625	18,625
Planning and Miscellaneous Filing Fees	193,880	226,880	227,003
Police Services	3,232,597	3,754,307	3,754,307
Emergency Medical Services	170,333	131,109	173,127
Fire Services	3,947,292	8,826,886	5,183,678
Engineering Services	5,378,339	5,970,315	5,925,508
Services to Unified Port District	3,250,000	3,578,000	3,263,000
Parking Citation Processing	145,000	145,000	110,000
Other Services	3,703,643	5,910,853	3,277,361
Services to Transient Occupancy Tax Fund	519,204	520,684	568,279
Engineering Services to Other City Funds	12,319,945	14,586,042	15,139,444
Street Division Services to Other Funds	-	1,169,000	1,169,000
Facilities Maintenance Services to Other City Funds	3,674,577	4,181,816	3,668,623
Community Services to Other City Funds	281,139	281,139	281,139
General Government and Financial Services to Other City Funds	22,496,573	22,794,273	25,996,951
Real Estate Assets Services to Other City Funds	730,000	765,000	748,100
Miscellaneous Services to Other City Funds	4,878,678	7,974,626	5,943,925
Subtotal Charges for Current Services	\$ 72,417,464	\$ 88,304,517	\$ 82,978,029
TRANSFERS FROM OTHER FUNDS			
Transient Occupancy Tax Fund ⁽¹⁾	\$ 39,110,036	\$ -	\$ 15,060,391
Engineering Services to Other City Funds	7,070,365	7,094,681	6,406,298
Street Maintenance Services to Other City Funds	4,988,967	15,742,547	17,063,654
General Government and Financial Services to Other City Funds	2,435,457	2,991,568	2,827,239
Miscellaneous Services to Other City Funds	1,833,781	1,664,458	1,247,700
Environmental Growth Fund	8,791,932	8,791,932	11,137,255
Employee Offset Savings ⁽²⁾	-	-	20,200,000
Other Transfers and Contributions	15,355,443	25,871,106	22,170,890
Subtotal Transfers from Other Funds	\$ 79,585,981	\$ 62,156,292	\$ 96,113,427
OTHER REVENUE			
Sale of Personal Property	\$ 135,000	\$ 136,000	\$ 136,000
Miscellaneous Revenue	681,667	670,428	491,000
Subtotal Other Revenue	\$ 816,667	\$ 806,428	\$ 627,000
TOTAL NON-PROPERTY TAX REVENUE	\$ 564,544,541	\$ 677,006,814	\$ 718,277,889
TOTAL GENERAL FUND BALANCE AND REVENUE	\$ 864,919,912	\$ 1,021,203,098	\$ 1,103,966,742

⁽¹⁾ The transfer of \$15 million from the Transient Occupancy Fund in Fiscal Year 2008 reflects a transfer of discretionary funds from the Special Promotional Programs, which will result from the assessment fee of 2.0% on nightly hotel room rates proposed by San Diego County Hotel/Motel Association and San Diego Lodging Industry. Refer to the Transient Occupancy Tax section in the General Fund Revenue Summary of the Budget for more information.

⁽²⁾ Employee Offset Savings (EOS) used to backfill the Tobacco Settlement Revenues securitized by the City in Fiscal Year 2006. In Fiscal Year 2007, the EOS were budgeted in Revenue from Other Agencies category. Refer to the Transfer from Other Funds section in the General Fund Revenue Summary of the Budget for more information.

Financial Summary – Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
DEBT SERVICE AND TAX FUNDS			
BALANCES FROM PRIOR YEAR	\$ 2,375,832	\$ 2,388,014	\$ 2,191,677
PROPERTY TAX REVENUE			
Bond Interest and Redemption	\$ 2,095,449	\$ 2,019,589	\$ 2,410,232
Zoological Exhibits	6,522,188	7,676,765	8,423,463
Total Property Tax Revenue	\$ 8,617,637	\$ 9,696,354	\$ 10,833,695
NON-PROPERTY TAX REVENUE			
Tax Anticipation Notes	\$ 2,137,500	\$ 2,137,500	\$ 6,656,442
Total Non-Property Tax Revenue	\$ 2,137,500	\$ 2,137,500	\$ 6,656,442
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (2,029,767)	\$ (2,085,168)	\$ (2,272,962)
TOTAL DEBT SERVICE AND TAX FUND BALANCES AND REVENUE	<u>\$ 11,101,202</u>	<u>\$ 12,136,700</u>	<u>\$ 17,408,852</u>
SPECIAL REVENUE FUNDS			
BALANCES FROM PRIOR YEAR	\$ 50,966,112	\$ 53,525,447	\$ 45,376,724
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax ⁽¹⁾	\$ 69,713,606	\$ -	\$ -
Safety Sales Tax ⁽¹⁾	1,646,408	-	-
Transient Occupancy Tax	61,215,789	66,238,724	75,801,953
Facilities Benefits Assessments	1,627,762	1,843,912	1,879,604
Subtotal Other Local Taxes	\$ 134,203,565	\$ 68,082,636	\$ 77,681,557
REVENUE FROM MONEY AND PROPERTY			
QUALCOMM Stadium	\$ 6,279,000	\$ 6,752,850	\$ 6,317,645
Midway and Sports Arena Leases	3,320,251	3,419,859	3,522,454
Franchises	54,614,671	53,454,724	59,811,440
Interest Earnings	1,396,861	1,455,488	1,244,336
Miscellaneous	506,000	2,339,030	2,913,035
Subtotal Revenue from Money and Property	\$ 66,116,783	\$ 67,421,951	\$ 73,808,910
REVENUE FROM OTHER AGENCIES			
Gas Tax	\$ 23,538,467	\$ 23,773,651	\$ 24,011,388
TransNet Funds	30,782,249	32,013,539	35,483,500
Storm Drain Fees	6,046,746	6,046,746	6,046,746
Miscellaneous	328,959	306,803	369,400
Federal Seized Assets	800,000	800,000	800,000
Library Grant	514,346	769,145	753,000
CDBG Federal Grant	1,326,000	1,326,000	1,326,000
AB 2928 - Transportation Relief	-	5,000,000	-
Other Agencies ⁽²⁾	6,770,321	11,156,500	9,511,481
Subtotal Revenue from Other Agencies	\$ 70,107,088	\$ 81,192,384	\$ 78,301,515

⁽¹⁾ Fiscal Year 2007 restructure due to transparency in Special Promotional Programs, Sales Tax and Safety Sales Tax. Beginning in Fiscal Year 2007, all Sales Tax and Safety Sales Tax revenue is budgeted in General Fund.

⁽²⁾ Beginning in Fiscal Year 2006 the City Redevelopment Administration was added to the Special Revenue Funds.

Financial Summary – Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
TRANSFERS FROM OTHER FUNDS			
Transfers from Transient Occupancy Tax Fund	\$ 36,521,455	\$ 42,759,521	\$ 40,815,234
Transfers Miscellaneous	8,480,257	12,795,682	22,447,960
Transfers from Landscape Maintenance Districts	488,971	532,251	-
Transfers from General Fund ⁽¹⁾	1,626,073	19,316,610	16,556,144
Transfers from Gas Tax Fund ⁽²⁾	18,338,562	-	-
Transfers from TransNet Fund ⁽²⁾	12,728,673	126,263	134,765
Transfers from Water and Sewer Funds	816,996	1,127,891	1,119,910
Subtotal Transfers from Other Funds	\$ 79,000,987	\$ 76,658,218	\$ 81,074,013
OTHER REVENUE			
Unlicensed Driver Vehicle Impound Fee	\$ 1,165,000	\$ 1,165,000	\$ 1,165,000
Facility Fees	246,465	846,465	846,465
Tonnage Fees	317,200	317,200	317,200
Paramedic Limited Liability Company Fees	6,115,709	6,115,709	5,030,465
Bond Proceeds	28,388,825	7,115,000	13,238,147
Miscellaneous	3,054,256	2,192,101	2,005,461
Subtotal Other Revenue	\$ 39,287,455	\$ 17,751,475	\$ 22,602,738
TOTAL NON-PROPERTY TAX REVENUE	\$ 388,715,878	\$ 311,106,664	\$ 333,468,733
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (131,524,653)	\$ (121,701,606)	\$ (128,265,783)
TOTAL SPECIAL REVENUE FUND BALANCES AND REVENUE	\$ 308,157,337	\$ 242,930,505	\$ 250,579,674
ENTERPRISE FUNDS			
AIRPORTS FUND			
BALANCE FROM PRIOR YEAR	\$ 6,431,788	\$ 7,402,127	\$ 7,363,290
REVENUE			
CIP Grants	\$ 1,710,000	\$ -	\$ -
Interest	300,000	150,000	165,000
Leases - Aviation/Non-Aviation	3,050,249	3,055,129	3,768,930
Leases to Other City Departments	310,968	310,968	332,528
Airport Fees	483,741	555,140	569,460
Miscellaneous Revenue	19,900	29,958	32,040
Revenue For Future Obligations/CIP	(9,582,132)	(8,363,290)	(8,374,640)
TOTAL AIRPORTS FUND BALANCE AND REVENUE	\$ 2,724,514	\$ 3,140,032	\$ 3,856,608

⁽¹⁾ Fiscal Year 2007 restructure due to transparency in Special Promotional Programs, Sales Tax and Safety Sales Tax. Beginning in Fiscal Year 2007, all Sales Tax and Safety Sales Tax revenue is budgeted in General Fund.

⁽²⁾ Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.

Financial Summary – Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
DEVELOPMENT SERVICES FUND			
BALANCE FROM PRIOR YEAR	\$ 10,439,224	\$ 5,942,946	\$ 7,597,378
REVENUE			
Building Permits/Plan Check Fees	\$ 11,873,889	\$ 12,148,542	\$ 7,084,261
Structural, Electrical, Mechanical and Combination Permits	13,471,142	14,742,066	10,275,018
Engineering and Development Fees	904,156	989,451	517,999
Interest	427,249	1,079,421	1,325,671
Other Fees and Revenue	7,949,490	7,583,040	6,601,781
Zoning and Sign Permit Revenue	571,662	609,766	524,349
Development and Environmental Planning	5,796,491	3,277,188	2,640,061
Fire Plan Check and Inspection	4,237,867	4,310,442	2,652,514
TransNet	493,695	463,695	526,935
Water/Sewer Reimbursement	332,117	378,539	169,398
Subdivision Permits	17,748,654	16,958,007	13,184,464
Revenue for Future Obligations	(11,858,763)	(7,153,739)	(103,907)
TOTAL DEVELOPMENT SERVICES FUND BALANCE AND REVENUE	\$ 62,386,873	\$ 61,329,364	\$ 52,995,922
GOLF COURSE FUND			
BALANCE FROM PRIOR YEAR	\$ 12,750,215	\$ 15,357,316	\$ 15,471,457
REVENUE			
Golf Fees	\$ 10,200,000	\$ 10,200,000	\$ 13,149,100
Rents and Concessions	1,617,000	1,792,000	1,917,900
Interest	175,000	175,000	363,800
Revenue Reserved for Transfer - CIP	(3,700,000)	-	(2,600,000)
Revenue For Future Obligations	(9,966,579)	(15,834,292)	(15,388,494)
TOTAL GOLF COURSE FUND BALANCE AND REVENUE	\$ 11,075,636	\$ 11,690,024	\$ 12,913,763
RECYCLING FUND			
BALANCE FROM PRIOR YEAR	\$ 6,469,941	\$ 4,932,823	\$ 4,290,000
REVENUE			
Recycling Fees	\$ 11,480,000	\$ 11,480,000	\$ 11,500,000
Interest Revenue	140,000	140,000	140,000
SB 332 Revenue	800,000	800,000	890,000
Transfer of Navy and Other Exempt Tonnage Subsidy	1,040,000	1,040,000	1,040,000
Facility Franchise Fee Apportionment	2,000,000	2,500,000	2,500,000
Curbside Recycling Revenue	2,400,000	2,850,000	4,000,000
State Grants	387,000	480,503	387,000
Other Revenue	165,400	221,000	136,000
Service to Other Departments	-	-	407,700
Revenue for Future Obligations	(974,881)	8,451	(1,228,296)
TOTAL RECYCLING FUND BALANCE AND REVENUE	\$ 23,907,460	\$ 24,452,777	\$ 24,062,404

Financial Summary – Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
REFUSE DISPOSAL FUND			
BALANCE FROM PRIOR YEAR	\$ 15,195,243	\$ 14,185,886	\$ 12,253,741
REVENUE			
Interest	\$ 1,025,000	\$ 1,235,000	\$ 1,500,000
Green Fees	1,640,000	1,640,000	1,675,000
General Fund Loan Repayment for Operations Station	1,845,196	1,845,196	1,845,196
Miscellaneous Revenue	1,258,716	1,608,453	1,134,953
Disposal Fees	29,770,000	30,975,000	31,075,000
Revenue Reserved for Transfer - CIP	(5,067,000)	(6,457,000)	(4,457,000)
Revenue for Future Obligations	(11,061,553)	(8,565,655)	(11,107,794)
TOTAL REFUSE DISPOSAL FUND BALANCE AND REVENUE	\$ 34,605,602	\$ 36,466,880	\$ 33,919,096
SEWER FUND			
BALANCE FROM PRIOR YEAR	\$ 173,451,638	\$ 140,185,928	\$ 92,877,659
REVENUE			
Bond Proceeds	\$ -	\$ -	\$ 62,015,949
Contributions in Aid	-	5,089,566	-
Grant Receipts	100,000	-	375,498
Capacity Charges	12,000,000	12,000,000	15,796,074
Sewer Service Charges	239,347,319	242,548,300	260,859,540
New Sewer Service Connections	200,000	200,000	200,000
Sewage Treatment Plant Services	64,464,863	65,111,027	68,312,656
Services Rendered to Others	7,188,634	7,345,168	7,489,900
Other Revenue	241,533	210,133	199,073
Interest	5,000,000	5,000,000	4,400,172
Cogeneration Electric Power Sales	1,075,896	1,060,322	1,397,510
Revenue Reserved for Transfer - CIP	(36,645,866)	(39,504,832)	(100,678,956)
Revenue Reserved for Future Obligations	(79,611,154)	(64,814,872)	(37,599,090)
TOTAL SEWER FUND BALANCE AND REVENUE	\$ 386,812,863	\$ 374,430,740	\$ 375,645,985

Financial Summary – Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	FY 2008 PROPOSED BUDGET
WATER FUND			
BALANCE FROM PRIOR YEAR	\$ 162,751,571	\$ 62,710,708	\$ 155,622,954
REVENUE			
Bond Proceeds	\$ -	\$ 37,307,762	\$ 117,753,345
Capacity Charges	16,574,000	12,457,000	11,244,286
Contributions in Aid	675,000	75,000	75,000
Grant Receipts	5,782,828	4,110,000	3,385,000
Change in Anticipated Contributions	-	(272,788)	-
Reimbursement from Capital Outlay Fund	3,157,700	100,000	100,000
Water Sales	261,391,273	277,875,129	297,677,782
Reclaimed Water	3,513,700	4,012,261	5,628,593
Land and Building Rentals	4,121,333	4,252,382	5,144,436
New Water Services	2,100,000	2,402,400	2,402,400
Sale of Discarded Materials and Facilities	14,000	14,000	14,000
Interest	2,532,000	3,032,000	4,132,000
Damages Recovered	290,200	290,200	290,200
Services Rendered to Others	10,170,391	10,302,589	10,730,528
Service Charges	600,000	1,375,000	1,375,000
Other Revenue	322,615	379,883	380,047
Lakes Recreation	1,454,300	1,839,800	1,841,845
Revenue Reserved for Transfer - CIP	(11,440,376)	(53,296,803)	(145,575,252)
Revenue Reserved for Future Obligations	(152,907,002)	(40,663,700)	(111,588,749)
TOTAL WATER FUND BALANCE AND REVENUE	\$ 311,103,533	\$ 328,302,823	\$ 360,633,415
TOTAL ENTERPRISE FUND BALANCES AND REVENUE	\$ 832,616,481	\$ 839,812,640	\$ 864,027,193
TOTAL OPERATING BUDGET	\$ 2,016,794,932	\$ 2,116,082,943	\$ 2,235,982,461

Financial Summary – Schedules

SCHEDULE IV SUMMARY OF REVENUES BY CATEGORY BY FUND						
Fund Type / Title	Property Taxes	Sales and Other Local Taxes	Licenses and Permits	Fines, Forfeitures, and Penalties	Revenue from Money and Property	
GENERAL FUND	\$ 385,688,853	\$ 338,840,494	\$ 34,352,484	\$ 35,095,527	\$ 111,402,471	
Debt Service and Tax Funds						
Bond Interest and Redemption	\$ 2,385,336	\$ -	\$ -	\$ -	\$ 24,896	
Tax Anticipation Notes	-	-	-	-	6,656,442	
Zoological Exhibits	8,423,463	-	-	-	-	
TOTAL	\$ 10,808,799	\$ -	\$ -	\$ -	\$ 6,681,338	
Special Revenue Funds						
City Redevelopment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Development Block Grant (CDBG)	-	-	-	-	-	
Convention Center Complex	-	-	-	-	106,950	
Energy Conservation Program	-	-	-	-	-	
Environmental Growth - 1/3	-	-	-	-	4,767,242	
Environmental Growth - 2/3	-	-	-	-	9,480,985	
Facilities Financing	-	-	1,881,004	-	18,300	
Fire/Emergency Medical Services Transport Program	-	-	-	-	-	
Fire and Lifeguard Facilities Fund	-	-	-	-	-	
Gas Tax	-	-	-	-	344,985	
Library Grant Funds	-	-	-	-	-	
Los Peñasquitos Canyon Preserve	-	-	-	-	6,000	
Mission Bay Improvements Fund	-	-	-	-	-	
Municipal Parking Garages	-	-	-	-	3,257,035	
New Convention Facility	-	-	-	-	-	
Office of the CIO	-	-	-	-	-	
PETCO Park	-	-	-	-	961,452	
Police Decentralization	-	-	-	-	-	
Public Art	-	-	-	-	-	
QUALCOMM Stadium	-	-	-	-	9,847,940	
Regional Park Improvements Fund	-	-	-	-	-	
Seized and Forfeited Assets	-	-	-	-	-	
Solid Waste Local Enforcement Agency	-	-	563,665	-	8,500	
Special Promotional Programs	-	83,401,953	-	-	-	
Storm Drain	-	-	-	-	-	
TransNet	-	35,483,500	-	-	-	
Trolley Extension Reserve	-	-	-	-	-	
Undergrounding Utility District	-	-	-	-	45,953,546	
Unlicensed Driver Vehicle Impound	-	-	-	1,165,000	35,000	
TOTAL	\$ -	\$ 118,885,453	\$ 2,444,669	\$ 1,165,000	\$ 74,787,935	
Enterprise Funds						
Airports	\$ -	\$ -	\$ -	\$ -	\$ 4,288,540	
Development Services	-	-	27,015,148	2,006	755,352	
Golf Course	-	-	-	-	1,387,300	
Recycling	-	-	-	-	236,000	
Refuse Disposal	-	-	-	50,000	1,500,000	
Sewer	-	-	-	-	4,500,705	
Water	-	-	1,000	-	9,276,436	
TOTAL	\$ -	\$ -	\$ 27,016,148	\$ 52,006	\$ 21,944,333	
Capital Project Funds	\$ -	\$ 48,951,099	\$ -	\$ -	\$ -	
Internal Service Funds						
Central Stores	\$ -	\$ -	\$ -	\$ -	\$ -	
Balboa Park Improvements Fund	-	-	-	-	-	
Engineering and Capital Projects - Water/Wastewater	-	-	-	-	-	
Equipment Division	-	-	-	-	-	
Enterprise Resource Planning (ERP)	-	-	-	-	-	
Publishing Services	-	-	-	-	-	
Risk Management	-	-	-	-	-	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Funds						
Open Space Park Facilities	\$ -	\$ -	\$ -	\$ -	\$ 53,500	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 53,500	
GROSS TOTAL COMBINED BUDGET REVENUES	\$ 396,497,652	\$ 506,677,046	\$ 63,813,301	\$ 36,312,533	\$ 214,869,577	
Percent of Total	14.6%	18.6%	2.3%	1.3%	7.9%	

Financial Summary – Schedules

SCHEDULE IV SUMMARY OF REVENUES BY CATEGORY BY FUND

Revenue from Other Agencies	Charges for Current Services	Other Revenue	Transfers from Other Funds	Total Revenues	Fund Type / Title
\$ 18,868,457	\$ 82,978,029	\$ 627,000	\$ 96,113,427	\$ 1,103,966,742	GENERAL FUND
\$ -	\$ -	\$ -	\$ -	\$ 2,410,232	Debt Service and Tax Funds
-	-	-	-	6,656,442	Bond Interest and Redemption
-	-	-	-	8,423,463	Tax Anticipation Notes
-	-	-	-	17,490,137	Zoological Exhibits
-	-	-	-	-	TOTAL
\$ -	\$ -	\$ -	\$ 3,691,118	\$ 3,691,118	Special Revenue Funds
-	1,326,000	-	-	1,326,000	City Redevelopment Administration
4,500,000	-	-	9,702,435	14,309,385	Community Development Block Grant (CDBG)
-	-	-	2,246,240	2,246,240	Convention Center Complex
-	-	-	-	4,767,242	Energy Conservation Program
-	-	-	-	9,480,985	Environmental Growth - 1/3
-	83,700	100	420,465	2,403,569	Environmental Growth - 2/3
481,112	2,044,034	4,549,353	-	7,074,499	Facilities Financing
-	-	-	1,621,208	1,621,208	Fire/Emergency Medical Services Transport Program
24,013,260	-	-	-	24,358,245	Fire and Lifeguard Facilities Fund
753,000	-	-	-	753,000	Gas Tax
-	-	-	170,000	176,000	Library Grant Funds
-	-	-	2,500,000	2,500,000	Los Peñasquitos Canyon Preserve
-	-	-	-	3,257,035	Mission Bay Improvements Fund
-	-	-	4,339,198	4,339,198	Municipal Parking Garages
-	269,700	-	14,336,699	14,606,399	New Convention Facility
-	-	300,000	15,927,719	17,189,171	Office of the CIO
-	-	-	7,897,799	7,897,799	PETCO Park
-	-	-	30,000	30,000	Police Decentralization
-	-	46,600	6,100,000	15,994,540	Public Art
-	-	-	2,500,000	2,500,000	QUALCOMM Stadium
800,000	-	-	-	800,000	Regional Park Improvements Fund
-	-	-	273,863	846,028	Seized and Forfeited Assets
30,000	-	-	82,997	83,514,950	Solid Waste Local Enforcement Agency
-	6,046,746	-	-	6,046,746	Special Promotional Programs
-	13,000	14,284,647	-	49,781,147	Storm Drain
-	-	-	4,079,882	4,079,882	TransNet
-	-	-	88,801	46,042,347	Trolley Extension Reserve
-	-	-	-	1,200,000	Undergrounding Utility District
\$ 30,577,372	\$ 9,783,180	\$ 19,180,700	\$ 76,008,424	\$ 332,832,733	Unlicensed Driver Vehicle Impound
\$ -	\$ 579,418	\$ -	\$ -	\$ 4,867,958	Enterprise Funds
-	15,731,422	79,154	1,919,371	45,502,453	Airports
-	13,598,500	-	445,000	15,430,800	Development Services
1,277,000	15,050,000	4,037,700	400,000	21,000,700	Golf Course
-	32,767,500	290,000	2,622,649	37,230,149	Recycling
375,498	348,839,144	62,132,125	5,198,900	421,046,372	Refuse Disposal
3,460,000	322,844,634	118,375,045	8,217,347	462,174,462	Sewer
\$ 5,112,498	\$ 749,410,618	\$ 184,914,024	\$ 18,803,267	\$ 1,007,252,894	Water
\$ 10,354,769	\$ -	\$ 41,872,130	\$ -	\$ 101,177,998	TOTAL
\$ -	\$ -	\$ 30,000	\$ 23,897,238	\$ 23,927,238	Capital Project Funds
-	-	-	6,949,448	6,949,448	Internal Service Funds
-	-	-	25,502,363	25,502,363	Central Stores
-	2,030,000	1,727,000	80,292,934	84,049,934	Balboa Park Improvements Fund
-	-	-	842,500	842,500	Engineering and Capital Projects - Water/Wastewater
-	-	-	4,500,000	4,500,000	Equipment Division
-	-	-	9,037,741	9,037,741	Enterprise Resource Planning (ERP)
\$ -	\$ 2,030,000	\$ 1,757,000	\$ 151,022,224	\$ 154,809,224	Publishing Services
\$ -	\$ -	\$ -	\$ 437,025	\$ 490,525	Risk Management
\$ -	\$ -	\$ -	\$ 437,025	\$ 490,525	TOTAL
\$ 64,913,096	\$ 844,201,827	\$ 248,350,854	\$ 342,384,367	\$ 2,718,020,253	Other Funds
2.4%	31.1%	9.1%	12.6%	100.0%	Open Space Park Facilities
					TOTAL
					GROSS TOTAL COMBINED BUDGET REVENUES
					Percent of Total

Financial Summary – Schedules

SCHEDULE V

Fund Type / Title	Fund Balances and Reserves	CIP and Operating Revenue	Total Resources	CIP Project Expense
GENERAL FUND	\$ -	\$ 1,103,966,742	\$ 1,103,966,742	\$ -
Debt Service and Tax Funds				
Bond Interest and Redemption	\$ 2,191,677	\$ 2,410,232	\$ 4,601,909	\$ -
Tax Anticipation Notes	-	6,656,442	6,656,442	-
Zoological Exhibits	-	8,423,463	8,423,463	-
TOTAL	\$ 2,191,677	\$ 17,490,137	\$ 19,681,814	\$ -
Special Revenue Funds				
City Redevelopment Administration	\$ -	\$ 3,691,118	\$ 3,691,118	\$ -
Community Development Block Grant	-	1,326,000	1,326,000	-
Convention Center Complex	7,567,456	14,309,385	21,876,841	-
Energy Conservation Program	471,776	2,246,240	2,718,016	450,000
Environmental Growth - 1/3	1,584,400	4,767,242	6,351,642	-
Environmental Growth - 2/3	1,644,026	9,480,985	11,125,011	-
Facilities Financing	267,000	2,403,569	2,670,569	-
Fire/Emergency Medical Services Transport Program	602,515	7,074,499	7,677,014	-
Fire and Lifeguard Facilities	125,966	1,621,208	1,747,174	-
Gas Tax	-	24,358,245	24,358,245	-
Library Grant Funds	218,824	753,000	971,824	-
Los Peñasquitos Canyon Preserve	69,670	176,000	245,670	-
Mission Bay Improvements Fund	-	2,500,000	2,500,000	2,500,000
Municipal Parking Garages	-	3,257,035	3,257,035	-
New Convention Facility	623,777	4,339,198	4,962,975	-
Office of the CIO	1,532,316	14,606,399	16,138,715	-
PETCO Park	4,759,078	17,189,171	21,948,249	-
Police Decentralization	1,199,069	7,897,799	9,096,868	-
Public Art	121,163	30,000	151,163	-
QUALCOMM Stadium	1,100,000	15,994,540	17,094,540	750,000
Regional Park Improvements Fund	-	2,500,000	2,500,000	2,500,000
Seized and Forfeited Assets	1,953,295	800,000	2,753,295	-
Solid Waste Local Enforcement Agency	583,832	846,028	1,429,860	-
Special Promotional Programs	4,641,193	83,514,950	88,156,143	-
Storm Drain	-	6,046,746	6,046,746	-
TransNet	-	49,781,147	49,781,147	33,526,099
Trolley Extension Reserve	2,071,441	4,079,882	6,151,323	-
Undergrounding Utility District	14,106,303	46,042,347	60,148,650	58,605,247
Unlicensed Driver Vehicle Impound	133,624	1,200,000	1,333,624	-
TOTAL	\$ 45,376,724	\$ 332,832,733	\$ 378,209,457	\$ 98,331,346
Enterprise Funds				
Airports	\$ 7,363,290	\$ 4,867,958	\$ 12,231,248	\$ 1,800,000
Development Services	7,597,378	45,502,453	53,099,831	-
Golf Course	15,471,457	15,430,800	30,902,257	2,600,000
Recycling	4,290,000	21,000,700	25,290,700	-
Refuse Disposal	12,253,741	37,230,149	49,483,890	4,457,000
Sewer	92,877,659	421,046,372	513,924,031	100,678,956
Water	155,622,954	462,174,462	617,797,416	145,575,252
TOTAL	\$ 295,476,479	\$ 1,007,252,894	\$ 1,302,729,373	\$ 255,111,208
Capital Project Funds	\$ -	\$ 101,177,998	\$ 101,177,998	\$ 101,177,998
Internal Service Funds				
Central Stores	\$ 1,717,409	\$ 23,927,238	\$ 25,644,647	\$ -
Balboa Park Improvements Fund	3,952,562	6,949,448	10,902,010	-
Engineering and Capital Projects - Water/Wastewater	-	25,502,363	25,502,363	-
Enterprise Resource Planning (ERP)	3,500,000	842,500	4,342,500	-
Equipment Division	38,800,000	84,049,934	122,849,934	-
Publishing Services	(615,494)	4,500,000	3,884,506	-
Risk Management	-	9,037,741	9,037,741	-
TOTAL	\$ 47,354,477	\$ 154,809,224	\$ 202,163,701	\$ -
Other Funds				
City Employees' Retirement System	\$ -	\$ -	\$ -	\$ -
Open Space Park Facilities	411,154	490,525	901,679	-
TOTAL	\$ 411,154	\$ 490,525	\$ 901,679	\$ -
GROSS TOTAL COMBINED BUDGET	\$ 390,810,511	\$ 2,718,020,253	\$ 3,108,830,764	\$ 454,620,552
Unappropriated Reserve ⁽¹⁾	\$ 61,800,000 ⁽²⁾	\$ 5,000,000 ⁽³⁾	\$ 66,800,000	\$ -

⁽¹⁾ The City maintains a General Fund Unappropriated Reserve to fund major General Fund emergencies.

⁽²⁾ Projected beginning balance for Fiscal Year 2008.

⁽³⁾ The Fiscal Year 2008 Proposed Budget includes a \$ 5 million to the Unappropriated Reserve.

⁽⁴⁾ Operating Expense excludes transfers to the Capital Improvements Program.

Financial Summary – Schedules

SCHEDULE V SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES

Operating Expense	Total Expense	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/08	Fund Type / Title
\$ 1,103,966,742	\$ 1,103,966,742	\$ -	\$ -	\$ -	GENERAL FUND
					Debt Service and Tax Funds
\$ 2,328,947	\$ 2,328,947	\$ -	\$ -	\$ 2,272,962	Bond Interest and Redemption
6,656,442	6,656,442	-	-	-	Tax Anticipation Notes
8,423,463	8,423,463	-	-	-	Zoological Exhibits
\$ 17,408,852	\$ 17,408,852	\$ -	\$ -	\$ 2,272,962	TOTAL
					Special Revenue Funds
\$ 3,691,118	\$ 3,691,118	\$ -	\$ -	\$ -	City Redevelopment Administration
202,856	202,856	-	-	1,123,144	Community Development Block Grant
14,295,070	14,295,070	-	6,850,531	731,240	Convention Center Complex
2,246,240	2,696,240	-	21,776	-	Energy Conservation Program
5,068,068	5,068,068	-	300,000	983,574	Environmental Growth - 1/3
9,333,907	9,333,907	-	-	1,791,104	Environmental Growth - 2/3
2,670,569	2,670,569	-	-	-	Facilities Financing
6,856,676	6,856,676	-	500,000	320,338	Fire/Emergency Medical Services Transport Program
1,667,420	1,667,420	-	-	79,754	Fire and Lifeguard Facilities
24,358,245	24,358,245	-	-	-	Gas Tax
733,117	733,117	-	-	238,707	Library Grant Funds
227,146	227,146	-	-	18,524	Los Peñasquitos Canyon Preserve
-	2,500,000	-	-	-	Mission Bay Improvements Fund
2,826,041	2,826,041	-	-	430,994	Municipal Parking Garages
4,339,198	4,339,198	-	505,490	118,287	New Convention Facility
13,988,351	13,988,351	-	1,250,000	900,364	Office of the CIO
17,454,690	17,454,690	-	4,000,000	493,559	PETCO Park
9,096,768	9,096,768	-	-	100	Police Decentralization
30,000	30,000	-	93,971	27,192	Public Art
16,244,595	16,994,595	-	-	99,945	QUALCOMM Stadium
-	2,500,000	-	-	-	Regional Park Improvements Fund
1,521,105	1,521,105	-	-	1,232,190	Seized and Forfeited Assets
930,293	930,293	-	250,000	249,567	Solid Waste Local Enforcement Agency
83,514,950	83,514,950	-	4,641,193	-	Special Promotional Programs
6,046,746	6,046,746	-	-	-	Storm Drain
16,255,048	49,781,147	-	-	-	TransNet
4,110,150	4,110,150	-	-	2,041,173	Trolley Extension Reserve
1,543,403	60,148,650	-	-	-	Undergrounding Utility District
1,327,904	1,327,904	-	-	5,720	Unlicensed Driver Vehicle Impound
\$ 250,579,674	\$ 348,911,020	\$ -	\$ 18,412,961	\$ 10,885,476	TOTAL
					Enterprise Funds
\$ 3,856,608	\$ 5,656,608	\$ -	\$ 3,591,859	\$ 2,982,781	Airports
52,995,922	52,995,922	50,000	50,000	3,909	Development Services
12,913,763	15,513,763	580,473	10,211,573	4,596,448	Golf Course
24,062,404	24,062,404	-	1,228,296	-	Recycling
33,919,096	38,376,096	500,000	10,607,794	-	Refuse Disposal
375,645,985	476,324,941	-	37,599,090	-	Sewer
360,633,415	506,208,667	-	71,152,901	40,435,848	Water
\$ 864,027,193	\$ 1,119,138,401	\$ 1,130,473	\$ 134,441,513	\$ 48,018,986	TOTAL
\$ -	\$ 101,177,998	\$ -	\$ -	\$ -	Capital Project Funds
					Internal Service Funds
\$ 23,822,313	\$ 23,822,313	\$ -	\$ -	\$ 1,822,334	Central Stores
6,949,448	6,949,448	-	3,632,093	320,469	Balboa Park Improvements Fund
25,502,363	25,502,363	-	-	-	Engineering and Capital Projects - Water/Wastewater
4,342,500	4,342,500	-	-	-	Enterprise Resource Planning (ERP)
81,235,852	81,235,852	8,100,000	5,000,000	28,514,082	Equipment Division
4,196,455	4,196,455	-	-	(311,949)	Publishing Services
9,037,741	9,037,741	-	-	-	Risk Management
\$ 155,086,672	\$ 155,086,672	\$ 8,100,000	\$ 8,632,093	\$ 30,344,936	TOTAL
					Other Funds
\$ 39,726,046	\$ 39,726,046	\$ -	\$ -	\$ (39,726,046)	City Employees' Retirement System
437,025	437,025	-	464,654	-	Open Space Park Facilities
\$ 40,163,071	\$ 40,163,071	\$ -	\$ 464,654	\$ (39,726,046)	TOTAL
\$ 2,431,232,204 ⁽⁴⁾	\$ 2,885,852,756	\$ 9,230,473	\$ 161,951,221	\$ 51,796,314	GROSS TOTAL COMBINED BUDGET
\$ -	\$ -	\$ -	\$ 66,800,000	\$ -	⁽¹⁾ Unappropriated Reserve

Financial Summary – Schedules

SCHEDULE VI SUMMARY OF EXPENDITURES BY CATEGORY BY FUND

Fund Type / Title	Salaries and Wages	Fringe Benefits	Subtotal Personnel Expense	Supplies and Services
GENERAL FUND	\$ 484,780,624	\$ 269,828,505	\$ 754,609,129	\$ 273,906,416
Debt Service and Tax Funds				
Bond Interest and Redemption	\$ -	\$ -	\$ -	\$ 2,328,947
Tax Anticipation Notes	-	-	-	6,656,442
Zoological Exhibits	-	-	-	8,423,463
TOTAL	\$ -	\$ -	\$ -	\$ 17,408,852
Special Revenue Funds				
City Redevelopment Administration	\$ 2,009,699	\$ 1,048,522	\$ 3,058,221	\$ 564,769
Community Development Block Grant	-	-	-	202,756
Convention Center Complex	-	-	-	14,295,070
Energy Conservation Program	724,350	367,893	1,092,243	965,118
Environmental Growth - 1/3	-	-	-	3,601,689
Environmental Growth - 2/3	-	-	-	9,333,907
Facilities Financing	1,071,044	557,899	1,628,943	944,265
Fire/Emergency Medical Services Transport Program	4,101,924	1,821,671	5,923,595	395,483
Fire and Lifeguard Facilities Fund	-	-	-	1,667,420
Gas Tax	-	-	-	24,658,245
Library Grant Funds	408,745	246,604	655,349	77,675
Los Peñasquitos Canyon Preserve	110,652	61,770	172,422	53,682
Mission Bay Improvements Fund	-	-	-	2,500,000
Municipal Parking Garages	167,067	91,961	259,028	2,315,593
New Convention Facility	50,000	-	50,000	4,289,198
Office of the CIO	5,556,771	2,875,306	8,432,077	1,885,478
PETCO Park	55,609	23,720	79,329	17,364,248
Police Decentralization	-	-	-	9,096,543
Public Art	-	-	-	27,000
QUALCOMM Stadium	2,309,404	707,054	3,016,458	12,149,741
Regional Park Improvements Fund	-	-	-	2,500,000
Seized and Forfeited Assets	-	-	-	1,509,762
Solid Waste Local Enforcement Agency	408,512	208,779	617,291	293,857
Special Promotional Programs	486,197	256,333	742,530	82,710,261
Storm Drain	-	-	-	6,046,746
TransNet	-	-	-	49,781,147
Trolley Extension Reserve	-	-	-	4,110,150
Undergrounding Utility District	659,722	347,458	1,007,180	59,050,665
Unlicensed Driver Vehicle Impound	797,904	-	797,904	430,000
TOTAL	\$ 18,917,600	\$ 8,614,970	\$ 27,532,570	\$ 312,820,468
Enterprise Funds				
Airports	\$ 1,044,750	\$ 593,548	\$ 1,638,298	\$ 3,688,270
Development Services	25,529,092	15,154,379	40,683,471	7,571,557
Golf Course	4,131,182	2,455,961	6,587,143	7,306,245
Recycling	7,380,784	4,182,674	11,563,458	10,847,614
Refuse Disposal	8,714,781	4,791,977	13,506,758	20,993,101
Sewer	59,923,910	30,166,652	90,090,562	349,459,081
Water	50,370,845	25,933,138	76,303,983	411,241,961
TOTAL	\$ 157,095,344	\$ 83,278,329	\$ 240,373,673	\$ 811,107,829
Capital Project Funds	\$ -	\$ -	\$ -	\$ 101,177,998
Internal Service Funds				
Central Stores	\$ 853,838	\$ 555,091	\$ 1,408,929	\$ 22,200,321
Balboa Park Improvements Fund	-	-	-	6,949,448
Engineering and Capital Projects - Water/Wastewater	11,516,458	5,654,569	17,171,027	4,728,157
Equipment Division	13,484,599	7,613,065	21,097,664	13,167,760
Enterprise Resource Planning (ERP)	-	-	-	4,342,500
Publishing Services	1,092,181	699,868	1,792,049	2,244,383
Risk Management	4,765,050	2,673,476	7,438,526	747,793
TOTAL	\$ 31,712,126	\$ 17,196,069	\$ 48,908,195	\$ 54,380,362
Other Service Funds				
City Employees' Retirement System	\$ 4,405,516	\$ 2,234,777	\$ 6,640,293	\$ 31,738,603
Open Space Park Facilities	-	-	-	437,025
TOTAL	\$ 4,405,516	\$ 2,234,777	\$ 6,640,293	\$ 32,175,628
GROSS TOTAL COMBINED BUDGET EXPENDITURES	\$ 696,911,210	\$ 381,152,650	\$ 1,078,063,860	\$ 1,602,977,553
Percent of Total	24.1%	13.2%	37.4%	55.5%

Financial Summary – Schedules

SCHEDULE VI SUMMARY OF EXPENDITURES BY CATEGORY BY FUND

Data Processing	Energy and Utilities	Equipment Outlay	Subtotal Non-Personnel Expense	Total Expenditures	Fund Type / Title
\$ 39,359,021	\$ 25,451,301	\$ 10,640,875	\$ 349,357,613	\$ 1,103,966,742	GENERAL FUND
\$ -	\$ -	\$ -	\$ 2,328,947	\$ 2,328,947	Debt Service and Tax Funds
-	-	-	6,656,442	6,656,442	Bond Interest and Redemption
-	-	-	8,423,463	8,423,463	Tax Anticipation Notes
\$ -	\$ -	\$ -	\$ 17,408,852	\$ 17,408,852	Zoological Exhibits
					TOTAL
\$ 56,384	\$ 11,186	\$ 558	\$ 632,897	\$ 3,691,118	Special Revenue Funds
100	-	-	202,856	202,856	City Redevelopment Administration
-	-	-	14,295,070	14,295,070	Community Development Block Grant
592,600	15,901	30,378	1,603,997	2,696,240	Convention Center Complex
1,317	1,465,062	-	5,068,068	5,068,068	Energy Conservation Program
-	-	-	9,333,907	9,333,907	Environmental Growth - 1/3
85,700	8,885	2,776	1,041,626	2,670,569	Environmental Growth - 2/3
24,299	17,558	495,741	933,081	6,856,676	Facilities Financing
-	-	-	1,667,420	1,667,420	Fire/Emergency Medical Services Transport Program
-	-	-	24,358,245	24,358,245	Fire and Lifeguard Facilities Fund
93	-	-	77,768	733,117	Gas Tax
185	857	-	54,724	227,146	Library Grant Funds
-	-	-	2,500,000	2,500,000	Los Peñasquitos Canyon Preserve
22,782	193,638	35,000	2,567,013	2,826,041	Mission Bay Improvements Fund
-	-	-	4,289,198	4,339,198	Municipal Parking Garages
410,253	190,691	3,069,852	5,556,274	13,988,351	New Convention Facility
392	10,721	-	17,375,361	17,454,690	Office of the CIO
-	225	-	9,096,768	9,096,768	PETCO Park
3,000	-	-	30,000	30,000	Police Decentralization
105,090	1,438,106	285,200	13,978,137	16,994,595	Public Art
-	-	-	2,500,000	2,500,000	QUALCOMM Stadium
-	11,343	-	1,521,105	1,521,105	Regional Park Improvements Fund
16,860	2,285	-	313,002	930,293	Seized and Forfeited Assets
56,436	4,723	1,000	82,772,420	83,514,950	Solid Waste Local Enforcement Agency
-	-	-	6,046,746	6,046,746	Special Promotional Programs
-	-	-	49,781,147	49,781,147	Storm Drain
-	-	-	4,110,150	4,110,150	TransNet
50,403	4,196	36,206	59,141,470	60,148,650	Trolley Extension Reserve
-	-	100,000	530,000	1,327,904	Undergrounding Utility District
\$ 1,425,894	\$ 3,375,377	\$ 4,056,711	\$ 321,378,450	\$ 348,911,020	Unlicensed Driver Vehicle Impound
					TOTAL
\$ 92,137	\$ 218,044	\$ 19,859	\$ 4,018,310	\$ 5,656,608	Enterprise Funds
3,604,224	739,527	397,143	12,312,451	52,995,922	Airports
122,764	1,104,961	392,650	8,926,620	15,513,763	Development Services
668,275	92,424	890,633	12,498,946	24,062,404	Golf Course
1,482,963	1,732,928	660,346	24,869,338	38,376,096	Recycling
14,233,912	20,839,453	1,701,933	386,234,379	476,324,941	Refuse Disposal
9,450,976	8,287,554	924,193	429,904,684	506,208,667	Sewer
\$ 29,655,251	\$ 33,014,891	\$ 4,986,757	\$ 878,764,728	\$ 1,119,138,401	Water
\$ -	\$ -	\$ -	\$ 101,177,998	\$ 101,177,998	TOTAL
					Capital Project Funds
\$ 103,056	\$ 110,007	\$ -	\$ 22,413,384	\$ 23,822,313	Internal Service Funds
-	-	-	6,949,448	6,949,448	Central Stores
3,123,439	91,969	387,771	8,331,336	25,502,363	Balboa Park Improvements Fund
580,354	14,476,635	31,913,439	60,138,188	81,235,852	Engineering and Capital Projects - Water/Wastewater
-	-	-	4,342,500	4,342,500	Equipment Division
106,861	53,162	-	2,404,406	4,196,455	Enterprise Resource Planning (ERP)
802,498	41,022	7,902	1,599,215	9,037,741	Publishing Services
\$ 4,716,208	\$ 14,772,795	\$ 32,309,112	\$ 106,178,477	\$ 155,086,672	Risk Management
					TOTAL
\$ 1,262,860	\$ 73,116	\$ 11,174	\$ 33,085,753	\$ 39,726,046	Internal Service Funds
-	-	-	437,025	437,025	City Employees' Retirement Sytem
\$ 1,262,860	\$ 73,116	\$ 11,174	\$ 33,522,778	\$ 40,163,071	Open Space Park Facilities
\$ 76,419,234	\$ 76,687,480	\$ 52,004,629	\$ 1,807,788,896	\$ 2,885,852,756	TOTAL
2.6%	2.7%	1.9%	62.6%	100.0%	GROSS TOTAL COMBINED BUDGET EXPENDITURES
					Percent of Total

Financial Summary – Schedules

SCHEDULE VII MAINTENANCE ASSESSMENT DISTRICT EXPENDITURE SUMMARY

	Positions	Personnel Expense	Non-Personnel Expense	FY 2008 Proposed Budget
Adams Avenue MAD	0.00	\$ -	\$ 51,136	\$ 51,136
Assessment District Management	8.75	902,932	1,118,581	2,021,513
Bay Terraces - Honey Drive MAD	0.02	1,824	28,198	30,022
Bay Terraces - Parkside MAD	0.03	2,737	57,725	60,462
Bay Terraces MAD	0.00	-	7,120	7,120
Bird Rock MAD	0.00	-	256,905	256,905
Black Mountain Ranch North MAD	0.00	-	232,171	232,171
Black Mtn Ranch South MAD	0.00	-	1,548,441	1,548,441
Calle Cristobal MAD	0.20	18,242	339,663	357,905
Camino Santa Fe MAD	0.20	18,242	358,188	376,430
Campus Point MAD	0.02	1,824	31,843	33,667
Carmel Mountain Ranch MAD	0.30	27,362	613,851	641,213
Carmel Valley MAD	1.85	168,742	2,434,895	2,603,637
Carmel Valley Nbhd #10 MAD	0.25	22,801	493,573	516,374
CED MAD Management	0.00	-	193,255	193,255
Central Commercial MAD	0.00	-	333,972	333,972
City Heights MAD	0.00	-	485,517	485,517
College Heights MAD	0.00	-	436,734	436,734
Coral Gate MAD	0.12	10,943	187,391	198,334
Coronado View MAD	0.03	2,737	36,489	39,226
Del Mar Terrace MAD	0.00	-	341,031	341,031
Downtown PBID	0.00	-	5,654,958	5,654,958
Eastgate Technology Park MAD	0.20	18,242	252,617	270,859
El Cajon Boulevard MAD	0.40	36,485	480,871	517,356
First SD River Imp Project MAD	0.40	36,485	273,045	309,530
Gateway Center East MAD	0.20	18,242	281,013	299,255
Hillcrest MAD	0.05	4,561	32,997	37,558
Kings Row MAD	0.03	2,737	11,590	14,327
La Jolla Village Drive MAD	0.18	16,419	91,760	108,179
Liberty Station/NTC MAD	0.00	-	228,753	228,753
Linda Vista Community MAD	0.25	22,803	231,980	254,783
Little Italy MAD	0.00	-	620,794	620,794
Mid-City MAD	0.00	-	13,567	13,567
Mira Mesa MAD	0.80	72,970	1,246,514	1,319,484
Miramar Ranch North MAD	1.00	91,210	2,119,261	2,210,471
Mission Boulevard MAD	0.05	4,561	109,074	113,635
Newport Avenue MAD	0.00	-	51,885	51,885
North Park MAD	0.42	38,309	805,929	844,238
North Torrey Pines Road MAD	0.20	18,242	567,411	585,653
Northwest Otay Mesa MAD	0.00	-	20,908	20,908
Ocean View Hills MAD	0.65	59,288	944,285	1,003,573
Otay International Center MAD	0.63	57,468	397,436	454,904
Pacific Highlands Ranch MAD	0.15	13,682	187,279	200,961
Park Village MAD	0.35	31,922	558,189	590,111
Penasquitos East MAD	0.50	45,608	446,142	491,750
Rancho Bernardo MAD	0.50	45,608	769,626	815,234
Rancho Encantada MAD	0.04	3,649	364,050	367,699
Remington Hills MAD	0.00	-	92,867	92,867
Robinhood Ridge MAD	0.14	12,770	162,975	175,745
Sabre Springs MAD	0.30	27,362	271,688	299,050
Scripps/Miramar Ranch MAD	1.00	91,210	1,177,666	1,268,876
Stonecrest Village MAD	0.60	54,725	1,032,848	1,087,573
Street Light District #1 MAD	0.00	-	655,118	655,118
Talmadge MAD	0.08	7,298	310,963	318,261
Tierrasanta MAD	1.00	91,210	1,812,976	1,904,186
Torrey Highlands MAD	0.80	72,968	737,235	810,203
Torrey Hills MAD	0.00	-	2,319,122	2,319,122
University Heights MAD	0.05	4,561	71,863	76,424
Washington Street MAD	0.05	4,561	123,947	128,508
Webster-Federal Boulevard MAD	0.05	4,559	90,091	94,650
	22.84	\$ 2,188,101	\$ 35,207,972	\$ 37,396,073